If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form RI W-4 for the highest-paying job and claim zero on all of your other RI W-4 forms. You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld. Also, keep in mind that if your annual wages exceed $227,050, your exemption amount will be phased out and be equal to zero.

**Line 1: Figure your personal allowances (including allowances for dependents)**

<table>
<thead>
<tr>
<th>A.</th>
<th>No one else can claim me as a dependent. If yes, enter “1” on line 1A.</th>
<th>1A.</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.</td>
<td>I can claim my spouse as a dependent. If yes, enter “1” on line 1B.</td>
<td>1B.</td>
</tr>
<tr>
<td>C.</td>
<td>Enter the number of dependents (other than you or your spouse) you will claim on your tax return...</td>
<td>1C.</td>
</tr>
<tr>
<td>D.</td>
<td>Enter any additional allowances (review carefully to avoid underwithholding)</td>
<td>1D.</td>
</tr>
<tr>
<td>E.</td>
<td>Add lines A, B, C and D and enter here. However, if line E is more than 10, enter 10. This is the total number of personal allowances to which you are entitled. Enter on line 1 below...</td>
<td>1E.</td>
</tr>
</tbody>
</table>

**Line 2: Additional withholding amounts**

If you want additional withholding taken out of your pay, enter that dollar amount which is to be withheld each pay period on line 2 below.

**Line 3: Exempt Taxpayer**

**Exempt Status #1**

If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2019:

- a) Last year I had a right to a refund of all Rhode Island income tax withheld because I had no tax liability AND
- b) This year I expect a refund of all Rhode Island income tax because I expect to have no tax liability.

If you meet both of the above conditions, write “EXEMPT” on line 3 below.

**Exempt Status #2**

If you are the spouse of a servicemember stationed in Rhode Island, your wages may be exempt under the Military Spouses Residency Relief Act. If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2019.

- a) You moved to Rhode Island solely to be with your servicemember spouse in compliance with military orders sending the servicemember to Rhode Island AND
- b) You have the same non-Rhode Island domicile as your servicemember spouse.

If you meet both of the above conditions, write “EXEMPT-MS” on line 3 below.

**NOTE:**

If you claim “EXEMPT” or “EXEMPT-MS” on line 3, you must complete Form RI W-4 each year. Otherwise, Form RI W-4 only needs to be completed if you are making changes to your withholding allowance.

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**RI W-4 2019**

**State of Rhode Island and Providence Plantations Employee’s Withholding Allowance Certificate**

1. Enter the number of allowances from line 1E above ..... 1.

2. Enter any additional dollar amount which you would like withheld from your pay ........................................ $

3. If you meet the conditions above, write “EXEMPT” or “EXEMPT-MS” whichever applies ....................... 3.

**Employee:**

File this form with your employer to adjust your Rhode Island withholding. You should make a copy for your own records.

**Employer:**

Keep this certificate with your payroll records. The form must be available to the Division of Taxation upon request.

Under penalties of perjury, I declare that I have examined this certificate, and to the best of my knowledge and belief, it is true, correct and complete.

**Employee**

**Signature**

**Date**